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Tenth and Eleventh Annual Reports

OF THE

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State Board of Equalization

OF THE

STATE OF MONTANA

NOVEMBER 30, 1899-19

HELENA, MONTANA:
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Tenth Annual Report

OF THE

State Board of Equalization

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STATE OF MONTANA

NOVEMBER 30, 1899

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Tenth Annual Report

Office of the State Board of Equalization,
Helena, Montana, November 30th, 1899.

To Robert B. Smith, Governor of Montana:

Sir:—In compliance with the provisions of the provisions of the Constitution and paragraph 43 of Section 3801 of the Political Code, the State Board of Equalization of Montana, have the honor to submit their Tenth Annual Report.

On the 17th day of July, 1899, in compliance with the provisions of Section 3738 of the Political Code, the Board met in session for the purpose of assessing railroads and the equalization of other assessments: and for the transaction of such other business as might be properly considered and brought before them.

The Board remained in session from day to day (Sundays excepted) until the 21st day of August.

On the 29th day of July T. E. Brady, Attorney for the Great Falls and Canada Railway Company, Wm. M. Twohy, Tax Agent for the Butte, Anaconda & Pacific Railway Company, R. D. Pollard, Tax Agent for the Big Horn Southern Railway Company, R. A. Wilkenson, Tax Commissioner and A. J. Shores, Attorney for the Great Northern Railway the Montana Central and its branches, G. S. Fernald, Tax Commissioner for the Northern Pacific Railway and its branches, M. S. Gunn, Attorney for the Montana Railroad and J. B. Evans, Tax Agent for the Oregon Short Line Railroad Company appeared each respectively for the company represented by them, and presented assessment lists, statements and figures relating thereto.

The apportionment of the assessment of railroads within the State was apportioned to the various counties as follows:

BEAVERHEAD COUNTY.

Oregon Short Line Railroad 78.48 miles at \$6500 per mile	\$ 510,120.00
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BROADWATER COUNTY.

Northern Pacific Railway Co. 42.1 miles at \$5800 per mile	\$ 244,180.00
Montana Railroad Company 1.61 miles at \$1000 per mile	1,610.00
Total	\$ 245,790.00

CARBON COUNTY.

Rocky Fork Branch N. P. Ry. Co. 42.997 miles at \$5000 per mile	\$ 214,985.00
Clark's Fork Branch N. P. Ry. Co. 19.439 miles at \$3000 per mile	58,317.00
Total	\$ 273,302.00

CASCADE COUNTY.

Great Northern Railway Co. 33.9 miles at \$5300 per mile	\$ 179,670.00
Montana Central Railway Co. 44.44 miles at \$7500 per mile	333,300.00
Sand Coulee Branch M. C. Ry. Co. 19.73 miles at \$5000 per mile	98,650.00
Neihart Branch M. C. Ry. Co. 56.24 miles at \$4250 per mile	239,020.00
Barker Branch M. C. Ry. Co. 10.79 miles at \$1500 per mile	16,185.00
Great Falls & Canada Ry. Co. 19.9 miles at \$1600 per mile	31,840.00
Total	\$ 898,665.00

CHOTEAU COUNTY.

Great Northern Railway Co.	180.73 miles at	
	\$5300 per mile	\$ 957,869.00
Pacific Extension G. N. Ry. Co.	91.5 miles at	
	\$5300 per mile	484,950.00
	Total	\$1,442,819.00

CUSTER COUNTY.

Northern Pacific Railway Co.	144.3 miles at	\$5800
	per mile	836,940.00
Big Horn Southern Railway Co.	54.65 miles at	
	\$4000 per mile	218,600.00
	Total	\$1,055,540.00

DAWSON COUNTY.

Northern Pacific Railway Co.	62.7 miles at	\$5800
	per mile	8 363,660.00

DEER LODGE COUNTY.

Northern Pacific Railway Co.	45.2 miles at	\$5800
	per mile	8 262,160.00
Montana Union Railway Co.	35.9 miles at	\$5800
	per mile	208,220.00
Anaconda Branch M. U. Ry. Co.	8.4 miles at	
	\$4000 per mile	33,600.00
Butte, Anaconda & Pacific Ry. Co.	9.9 miles at	
	\$8000 per mile	79,200.00
Butte, Anaconda & Pacific Ry. Co. (spurs)	7.2 miles at	
	\$6000 per mile	43,200.00
	Total	\$ 626,380.00

FLATHEAD COUNTY.

Pacific Extension G. N. Ry. Co.	199.86 miles at	
	\$5300 per mile	\$1,059,258.00

GALLATIN COUNTY.

Northern Pacific R. R. Co. 57.2 miles at \$5800 per mile	\$ 331,760.00
Butte-Line N. P. Ry. Co. 19.9 miles at \$5800 per mile	115,420.00
Red Bluff Branch N. P. Ry. Co. 3.2 miles at \$3500 per mile	11,200.00
Montana Railroad Co. 22.33 miles at \$1000 per mile	22,330.00
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Total	\$ 480,710.00

GRANITE COUNTY.

Northern Pacific Railway Co. 27.6 miles at \$5800 per mile	\$ 160,080.00
Philipsburg Branch N. P. Ry. Co. 33.6 miles at \$4000 per mile	134,400.00
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Total	\$ 294,480.00

JEFFERSON COUNTY.

Northern Pacific Railway Co. 1.7 miles at \$5800 per mile	\$ 9,860.00
Butte Line—N. P. Ry. Co. 41 miles at \$5800 per mile	237,800.00
Boulder Branch—N. P. Ry. Co. 43.82 miles at \$3000 per mile	131,460.00
Wickes Branch—N. P. Ry. Co. 5.12 miles at \$1500 per mile	7,680.00
Elkhorn Branch—N. P. Ry. Co. 20.4 miles at \$3000 per mile	61,200.00
Gaylord & Ruby Valley Branch—N. P. Ry. Co. 9.351 miles at \$4000 per mile	37,404.00
Montana Central Railway Co. 56.52 miles at \$7500 per mile	423,900.00
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Total	\$ 909,304.00

LEWIS & CLARKE COUNTY.

Northern Pacific Railway Co. 29.7 miles at \$5800 per mile	\$ 172,260.00
Boulder Branch—N. P. Ry. Co. 1.7 miles at \$3000 per mile	\$ 5,100.00
Red Mountain Branch—N. P. Ry. Co. 16.5 miles at \$1500 per mile	24,750.00
Marysville Branch—N. P. Ry. Co. 12.5 miles at \$5000 per mile	62,500.00
Montana Central Railway Co. 58.34 miles at \$7500 per mile	437,550.00
Red Mountain Branch—M. C. Ry. Co. 1.47 miles at \$1500 per mile	2,205.00
Fair Ground Branch—M. C. Ry. Co. .85 miles at \$1500 per mile	1,275.00
Marysville Branch—M. C. Ry. Co. 6.42 miles at \$100 per mile	642.00
 Total	 \$ 706,282.00

MADISON COUNTY.

Red Bluff Branch—N. P. Ry. Co. 17.6 miles at \$3500 per mile	\$ 61,600.00
Pony Branch—N. P. Ry. Co. 7 miles at \$3500 per mile	24,500.00
Gaylord & Ruby Valley Branch—N. P. Ry. Co. 16.971 miles at \$4000 per mile	67,884.00
Oregon Short Line Railroad Co. 15.86 miles at \$6500 per mile	103,090.00
 Total	 \$ 257,074.00

MEAGHER COUNTY.

Montana Railroad Co. 31.31 miles at \$1000 per mile	\$ 31,310.00
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MISSOULA COUNTY.

Northern Pacific Railway Co. 186.8 miles at \$5800 per mile	\$1,083,440.00
Bitter Root Branch—N. P. Ry. Co. 17.8 miles at \$5000 per mile	89,000.00
Couer d'Alene Branch—N. P. Ry. Co. 109.5 miles at \$5900 per mile	547,500.00
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Total	\$1,719,940.00

PARK COUNTY.

Northern Pacific Railway Co. 32 miles at \$5800 per mile	\$ 185,600.00
Park Branch—N. P. Ry. Co. 51.4 miles at \$4500 per mile	231,300.00
Cokedale Branch—N. P. Ry. Co. 3.587 miles at \$1500 per mile	5,380.50
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Total	\$ 422,280.50

RAVALLI COUNTY.

Bitter Root Branch—N. P. Ry. Co. 34.039 miles at \$5000 per mile	\$ 170,195.00
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SILVER BOW COUNTY.

Butte Line—N. P. Ry. Co. 9.98 miles at \$5800 per mile	\$ 57,884.00
Montana Central Railway Co. 13.25 miles at \$7500 per mile	99,375.00
Oregon Short Line R. R. Co. 32.07 miles at \$6500 per mile	208,455.00
Montana Union Railway Co. 15.3 miles at \$5800 per mile	88,740.00
Butte Hill Branch—M. U. Ry. Co. 12 miles at \$3000 per mile	36,000.00
Butte, Anaconda & Pacific Ry. Co. 16 miles at \$8000 per mile	128,000.00
Butte, Anaconda & Pacific Ry. Co. (spurs) 9.758 miles at \$6000 per mile	58,548.00
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Total	\$ 677,002.00

SWEET GRASS COUNTY.

Northern Pacific Railway Co. 52.148 miles at \$5800 per mile	\$ 302,458.40
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TETON COUNTY.

Great Falls & Canada Railway Co. 114 miles at \$1600 per mile	\$ 182,400.00
Pacific Extension—G. N. Ry. Co. 94.4 miles at \$5300 per mile	500,320.00
Total	\$ 682,720.00

VALLEY COUNTY.

Great Northern Railway Co. 204 miles at \$5300 per mile	\$1,081,200.00
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YELLOWSTONE COUNTY.

Northern Pacific Railway Co. 101.2 miles at \$5800 per mile	\$ 586,960.00
Rocky Fork Branch—N. P. Ry. Co. 1,376 miles at \$5000 per mile	6,880.00
Big Horn Southern Railway Co. 47.09 miles at \$4000 per mile	188,360.00
Total	\$ 782,200.00

Respectfully submitted,

ROBT. B. SMITH, Governor,

President of the Board.

T. E. COLLINS, State Treasurer,

Vice President of the Board.

T. W. POINDEXTER, Jr., State Auditor.

T. S. HOGAN, Secretary of State,

Secretary of the Board.

C. B. NOLAN, Attorney General.

DAVID MARKS,

Clerk of the Board.

Table

Showing the several classes of Real Property after equali

Counties	Acres of Land	Value of Real Estate	Value of Improvements on Same	Value of City and Town Lots	Value of Improvements on Same
Beaverhead.....	198,133	\$ 506,188	\$ 103,379	\$ 179,347	\$ 337,053
Broadwater.....	181,761	548,297	211,622	82,301	99,635
Carbon.....	26,600	279,528	293,755	79,773	129,255
Cascade.....	502,056	2,837,227	1,417,055	3,071,516	1,431,826
Chouteau.....	132,025	351,017	279,955	131,783	197,360
Custer.....	1,119,409	806,745	236,630	184,702	362,492
Dawson.....	430,283	184,844	44,840	72,163	157,345
Deer Lodge.....	156,828	969,350	1,456,075	1,338,742	1,458,660
Fergus.....	613,392	899,962	456,215	128,951	215,138
Fiathead.....	369,489	950,432	168,560	452,052	222,690
Gallatin.....	568,186	2,411,628	468,275	619,394	850,200
Granite.....	94,325	207,907	181,103	191,878	233,768
Jefferson.....	198,975	175,902	247,651	273,613	306,180
Lewis and Clarke.....	376,579	1,760,268	1,237,630	3,987,018	4,551,210
Madison.....	346,406	784,175	466,785	86,750	246,170
Meagher.....	608,768	942,695	183,445	92,825	140,590
Missoula.....	168,728	1,625,810	383,867	948,557	901,873
Park.....	547,979	771,284	197,495	527,577	160,958
Ravalli.....	179,928	890,419	281,687	187,012	179,845
Silver Bow.....	52,383	229,180	793,025	6,864,610	5,506,955
Sweet Grass.....	467,720	559,453	146,800	79,886	108,575
Teton.....	159,573	438,620	114,368	61,118	62,384
Valley.....	201,218	5,249	46,171	10,320	42,585
Yellowstone.....	829,629	864,526	218,388	109,066	497,213
Totals.....	9,123,673	\$ 20,499,746	\$ 9,937,786	\$ 20,000,954	\$ 18,699,160

No. I.

zation by County Boards of Equalization for the year 1899.

Value of Mining Claims	Value of Impr. v'm'ts on Same	Value of Telegraph Lines	Value of Telephone Lines	Value Min'g & Irrigating Ditches	Value of Depots, B'nd Houses, etc.	Total Value Real Estate and Improvem'ts
\$	\$	\$ 5,160	\$ 3,170	\$ 2,630	\$ 18,000	\$ 1,655,217
.....	.....	5,520	1,813	27,200	43,700	992,118
.....	.....	2,110	25	39,511	6,100	823,887
23,225	14,500	6,220	14,780	.....	69,290	8,885,639
.....	.....	17,920	450	1,875	16,170	1,026,560
.....	.....	15,068	.....	1,210	29,996	1,636,843
.....	.....	6,768	.....	.....	18,200	481,160
43,779	41,408	12,032	8,971	23,200	28,625	5,380,845
1,935	10,000	.....	6,305	3,250	.....	1,721,756
4,570	3,400	12,971	1,303	17,000	10,870	1,873,541
.....	.....	3,760	3,634	25,600	21,775	1,404,266
49,485	392,497	5,275	3,227	27,052	9,450	1,301,612
41,015	232,375	8,075	6,980	40,525	37,195	1,669,511
42,350	183,100	6,750	9,370	7,380	33,010	11,824,086
33,960	115,315	3,490	2,780	3,525	6,960	1,749,910
8,475	3,500	930	3,800	350	2,015	1,378,655
6,265	.....	11,800	9,100	40,899	27,950	3,956,121
9,913	.....	3,890	3,000	8,196	37,275	2,019,588
.....	.....	1,323	1,942	100	6,400	1,551,728
95,123	760,665	8,485	19,145	45,875	37,140	14,300,225
.....	.....	5,720	590	8,905	9,550	919,389
.....	.....	8,430	2,275	3,800	28,200	719,195
.....	.....	18,875	.....	.....	30,965	153,965
.....	.....	16,125	1,627	43,400	32,398	2,082,743
\$ 363,097	\$ 1,756,330	\$ 187,330	\$ 107,290	\$ 371,473	\$ 591,764	\$ 72,514,960

Table

Showing the Valuation of Each Class of Personal Property, the Number of
Value of All Personal Property, Except Railroads, in Each
Boards of Equaliza

Counties	Mortgages, Bonds, etc.	Express, St. R. R., Gas & Electric Light Co's.	Watches, Jewelry and Plate	Furniture and Fire Arms
Beaverhead.....	\$ 89,050	.....	\$ 2,005	\$ 16,502
Broadwater.....	40,729	\$ 2,000	1,628	16,655
Carbon.....	39,229	450	730	28,170
Cascade.....	96,949	104,667	5,126	118,870
Choteau.....	64,180	.....	2,674	33,965
Custer.....	41,495	120	4,917	65,288
Dawson.....	28,404	.....	1,686	22,674
Deer Lodge.....	265,358	195,422	3,175	25,450
Fergus.....	123,015	.....	1,765	30,760
Flathead.....	40,895	21,950	1,265	29,603
Gallatin.....	210,112	5,000	4,195	52,130
Granite.....	71,376	18,825	1,846	14,210
Jefferson.....	39,840	.....	4,850	58,195
Lewis and Clarke.....	469,794	532,235	19,248	226,197
Madison.....	106,045	3,000	6,320	17,920
Meagher.....	68,670	1,100	1,875	20,890
Missoula.....	221,546	24,200	8,724	88,235
Park.....	20,537	30,750	2,520	43,435
Ravalli.....	53,311	16,000	900	18,010
Silver Bow.....	273,615	348,700	16,640	155,110
Sweet Grass.....	80,405	2,450	1,587	19,205
Teton.....	54,954	.....	365	9,668
Valley.....	6,118	.....	2,393	15,498
Yellowstone.....	87,722	.....	6,927	58,620
Total ...	\$ 2,593,379	\$ 1,369,959	\$ 101,861	\$ 1,185,300

No. 2.

Head of Each Class of Stock, and the Total Value of Same, With Total County Within the State After Equalization by the County
tion, for the Year 1899.

Musical Instruments and Sewing Machines	Libraries	Goods, Wares & Merchandise, Consign'd Goods	Fixtures, Saloons, etc.	Farming Utensils	Machinery	Wagons, Harness, Robes, etc.
\$ 6,375	\$ 2,815	\$ 172,695	\$ 14,398	\$ 5,578	\$ 11,360	\$ 37,643
5,705	185	58,315	5,395	7,265	64,128	24,732
5,568	1,035	98,327	9,700	16,227	70,547	49,907
22,645	7,350	517,990	41,396	27,980	255,555	72,900
5,355	850	161,235	7,290	13,532	16,344	57,350
10,234	5,415	198,547	17,706	7,050	14,108	50,315
8,030	305	55,050	1,768	1,506	7,493	14,782
8,025	4,180	156,475	30,590	13,945	60,260	49,640
6,787	2,710	177,892	9,455	9,202	65,365	65,971
6,270	1,475	132,442	6,557	17,055	113,736	35,924
15,255	7,320	216,800	10,720	13,205	27,625	76,140
5,500	3,135	91,466	8,555	4,485	31,920	22,430
17,183	3,845	104,778	10,205	6,781	180,145	38,830
27,615	20,755	1,054,791	87,500	1,753	183,410	61,412
15,875	1,815	154,565	6,260	5,020	19,745	69,650
5,730	1,205	67,265	5,025	2,200	13,027	24,365
15,326	6,905	346,537	24,815	8,679	82,367	48,185
10,555	6,755	138,589	14,855	14,100	18,620	31,570
6,168	1,995	119,211	6,180	6,224	20,127	30,024
41,885	50,595	1,395,880	161,910	5,320	612,590	57,160
5,660	3,225	71,448	4,345	7,485	13,105	23,688
1,545	1,690	76,880	2,980	5,183	1,640	21,335
3,000	1,205	57,823	2,805	383	4,863	13,347
12,840	6,220	237,070	22,695	8,845	20,852	31,165
\$ 269,131	\$ 143,585	\$ 6,105,041	\$ 516,205	\$ 242,600	\$ 1,947,900	\$ 1,008,565

Table No.

Showing Value of Horses,

Counties.	Horses					
	No. Head of Thoro'-breds	Value	No. Head of Range	Value	No. Head of Mules & Com. Work	Value
Beaverhead	48	\$ 3,405	7,242	\$ 73,371	2,208	\$ 57,990
Broadwater	12	1,125	3,920	41,499	1,420	44,497
Carbon	24	2,250	4,230	42,300	2,774	69,350
Cascade	26	2,185	6,515	65,150	4,143	98,205
Custer	31	2,850	6,485	64,850	3,610	101,820
Custer			26,830	312,144	5,180	125,429
Dawson	33	8,435	8,700	183,677	1,552	41,840
Deer Lodge	53	4,625	4,171	41,710	2,775	69,665
Fergus	22	3,175	9,396	93,960	3,683	117,021
Flathead	11	1,250	2,112	23,724	2,240	59,625
Gallatin	22	4,650	4,795	48,700	5,210	151,180
Granite	13	1,225	2,162	21,635	1,066	32,390
Jefferson	13	1,080	2,756	27,560	1,564	49,105
Lewis & Clarke	16	2,205	3,601	37,830	2,463	69,652
Madison	467	29,710	10,209	110,110	3,142	83,710
Mt. Meagher	11	1,010	3,602	31,795	1,359	34,155
Missoula	14	1,440	1,707	17,427	2,412	76,370
Park	9	655	2,601	27,580	1,928	51,339
Ravalli	225	32,500	1,938	26,203	2,058	80,770
Silver Bow	12	1,275	1,390	14,300	2,209	74,290
Sweet Grass	18	1,460	1,491	18,488	1,702	45,999
Teton	4	1,700	8,471	84,710	1,944	48,625
Valley	1	100	3,987	39,875	1,231	33,780
Yellowstone	43	4,925	5,331	58,641	1,799	53,436
Total	1,173	\$ 112,335	133,642	\$ 1,507,239	59,672	\$ 1,670,143

Average per Head for Thoroughbred Horses	\$ 95.76
" " " " Range	11.28
" " " " Common Work Horses and Mules	27.99
" " " " Beef Cattle	37.37
" " " " Stock Cattle, Yearlings, Two-year- and Three-year-olds	21.83
" " " " Cows	25.71
" " " " Sheep	2.53½

2—Continued.

Cattle and Sheep.

No. Head of Beef	Value	Cattle			Sheep		
		No. of Yrlings, 2-yr-olds, 3-yr- olds and Stock Cattle	Value	No. Head Cows	Value	No. Head of Sheep	Value
2,840	\$ 113,600	28,827	\$ 619,767	2,095	\$ 52,308	98,165	255,056
108	1,080	8,521	178,948	682	20,310	34,304	94,378
64	2,145	8,341	173,465	4,564	114,100	97,152	236,394
2,529	75,870	27,997	559,940	1,318	32,050	182,048	158,620
		67,826	1,405,750	955	23,875	502,951	1,217,127
		67,493	1,628,588	2,049	52,522	264,166	789,201
1,714	68,560	18,609	404,438	426	10,640	143,605	394,966
409	14,260	15,105	300,185	1,729	13,225	59,397	145,030
		31,893	782,295	797	19,925	546,148	1,361,126
5	175	8,113	176,009	1,824	15,555	186	180
63	2,333	17,012	383,342	4,127	102,590	20,344	56,325
4	120	6,193	131,400	1,469	36,770	8,867	21,872
22	880	10,521	223,711	1,333	41,175	3,530	9,180
188	7,520	17,863	376,866	2,471	60,900	63,075	173,156
312	12,480	26,792	595,285	1,566	40,240	48,190	133,190
173	6,055	20,765	516,460	435	12,880	285,712	715,225
222	6,900	13,966	234,586	2,733	67,535	2,942	7,359
197	7,880	9,898	221,608	1,318	32,975	60,791	165,107
703	21,605	9,588	175,375	2,032	60,960	23,009	54,930
53	2,120	2,296	50,660	1,920	51,480	1,104	3,035
91	3,200	11,122	217,400	667	16,675	263,959	628,296
102	3,060	23,972	515,962	450	11,255	218,951	620,396
3,930	157,200	10,549	233,178	149	4,350	88,957	238,674
32	1,280	20,299	449,986	1,293	32,355	187,485	193,221
13,771	\$ 514,313	483,627	\$ 10,555,294	38,402	\$ 987,480	3,235,341	\$ 8,302,944

Table No. 2--

Counties	No. Head Hogs	Value	Grain, Hay and Wool
Beaverhead	284	\$ 991	\$ 7,837
Broadwater	449	2,397	8,001
Carbon	733	3,665	17,769
Cascade	399	2,205	300
Chouteau	215	1,675	145
Custer	236	1,159	.....
Dawson	59	297	.....
Deer Lodge	283	1,399	975
Fergus	187	2,435	16,918
Flathead	939	4,029	25,000
Gallatin	1,448	7,349	44,226
Granite	112	560	4,287
Jefferson	180	1,008	1,295
Lewis and Clarke	337	1,705	1,800
Madison	1,201	7,010	2,170
Meagher	149	860	3,640
Missoula	1,103	4,706	12,399
Park	521	2,685	4,592
Ravalli	1,226	4,726	6,992
Silver Bow	403	2,825	10,795
Sweet Grass	265	1,214	26,660
Teton	80	400	520
Valley	16	49	665
Yellowstone	341	1,894	15,731
Total	11,169	\$ 56,046	\$ 213,017

Average per head for Hogs, \$4.88.

Concluded.

Lumber, Wood and Coal	Bank Notes, Solvent Credits	Stocks, Money	Net Proceeds of Mines	Any other Personal Property	Total Value of all Personal Property
\$ 3,175	\$ 150,995	\$ 21,325	\$ 40,530	\$ 7,712	\$ 1,766,386
1,220	17,523	3,100	.....	65,470	709,615
6,598	54,269	16,067	25,678	25,319	1,109,259
10,786	131,783	.....	233,242	88,659	3,021,323
.....	115,377	28,519	.....	7,418	3,361,011
1,690	237,487	44,766	.....	36,580	3,645,031
20	12,337	12,651	.....	8,360	1,230,719
24,645	66,991	166,077	.....	116,018	2,107,325
870	182,436	3,950	.....	.....	3,077,333
14,552	48,721	8,433	.....	26,192	874,007
3,625	39,410	28,315	.....	110,159	1,650,696
12,825	21,800	9,650	23,634	45,398	640,314
9,104	53,372	64,495	13,060	9,565	975,242
8,735	557,250	155,115	236,513	112,147	4,489,494
9,360	290,610	.....	189,765	625	1,910,750
480	148,585	2,500	.....	4,945	1,689,940
138,305	149,890	93,303	.....	115,071	1,801,010
75	60,459	24,795	40,000	80,834	1,082,870
67,852	59,876	21,660	.....	86,669	981,265
15,465	651,195	604,720	\$ 150,645	255,605	13,067,305
180	18,907	5,000	.....	3,345	1,219,327
.....	12,425	300	.....	1,625	1,480,218
384	12,935	.....	200	2,962	831,917
.....	149,413	24,339	.....	51,272	1,827,649
\$ 359,946	\$ 3,244,046	\$ 1,399,110	\$ 5,943,267	\$ 1,261,940	\$ 54,610,006

Table No. 3.

Showing the Assessment of Railroads as Made by the State Board of Equalization for the Year 1894.

Name of Road	Roadway	Roadbed	Rails	Rolling Stock	Total	No. of Miles	Total Value	
Northern Pacific Railway Co.	\$ 300	\$ 2,000	\$ 1,500	\$ 5,800	\$ 1,750	1,500	\$ 1,550,358 10	
Rocky Fork Branch, Northern Pacific Railway Co.	250	1,900	1,950	5,600	11,373	281	\$45,185 00	
Clark's Fork Branch, Northern Pacific Railway Co.	250	1,000	1,000	3,000	10,469	28	\$317 00	
Cokedale Branch, Northern Pacific Railway Co.	100	700	700	2,000	5,380	50	\$450 00	
Red Mountain Branch, Northern Pacific Railway Co.	100	600	600	1,500	24,750	16	\$360,000	
Boulder Branch, Northern Pacific Railway Co.	250	1,500	1,210	3,000	16,5	136,560	\$1,580 00	
Butte-Lake Branch, Northern Pacific Railway Co.	200	1,700	1,700	900	15,752	231,300	\$1,500 00	
Big Horn Branch, Northern Pacific Railway Co.	300	2,000	2,000	1,500	51,4	111,101	\$1,000 00	
Gaylord & Ruby Valley Branch, Northern Pacific Railway Co.	150	1,650	1,650	5,600	70,88	105,288	\$1,000 00	
Big-Bluff Branch, Northern Pacific Railway Co.	250	1,500	1,500	3,000	20,8	72,800	\$1,000 00	
Irony Branch, Northern Pacific Railway Co.	250	1,500	1,500	3,500	7	24,500	\$1,000 00	
Wichita Branch, Northern Pacific Railway Co.	100	700	700	1,500	5,12	7,480	\$1,000 00	
Elkhorn Branch, Northern Pacific Railway Co.	250	1,250	1,250	3,000	30,4	61,250	\$1,000 00	
Marysville Branch, Northern Pacific Railway Co.	350	1,800	1,800	1,050	4,000	62,500	\$1,000 00	
Philippines Branch, Northern Pacific Railway Co.	250	1,650	1,650	4,800	33,36	131,300	\$1,000 00	
Bitter Root Branch, Northern Pacific Railway Co.	250	1,900	1,950	5,000	51,839	250,195	\$1,000 00	
Con-D'Aene Branch, Northern Pacific Railway Co.	250	1,900	1,950	5,000	109,5	545,300	\$1,000 00	
Montana Union Railway Co.	300	2,000	2,000	1,500	51,3	26,360	\$1,000 00	
Montana Union Railway Co., Butte Hill Branch	100	600	1,000	750	12	36,000	\$1,000 00	
Great Northern Railway Co.	300	1,800	1,800	1,300	118,63	2,218,739	\$1,000 00	
Pacific Extension, Great Northern Railway Co.	300	1,800	1,800	1,400	5,300	385,76	\$1,44,328 00	
Montana Central Branch, Montana Central Railway Co.	350	2,750	2,500	5,300	172,56	1,94,125	\$1,000 00	
Sand Coule'e Branch, Montana Central Railway Co.	250	1,800	1,800	1,150	19,73	98,630	\$1,000 00	
Neilhart Branch, Montana Central Railway Co.	250	1,600	1,600	800	56,24	239,020	\$1,000 00	
Barker Branch, Montana Central Railway Co.	100	600	600	1,250	10,73	16,185	\$1,000 00	
Red Mountain Branch, Montana Central Railway Co.	100	700	700	200	1,500	1,47	2,295	\$1,000 00
Fair Ground Branch, Montana Central Railway Co.	100	700	700	1,500	1,500	1,25	1,250	\$1,000 00
Marysville Branch, Montana Central Railway Co.	100	100	6,42	642	642	\$1,000 00
Butte, Anaconda & Pacific Railway Co.	350	2,500	2,500	2,650	25,9	207,290	\$1,000 00	
Baile, Anaconda & Pacific Railway Co. (Spurs)	350	2,500	2,000	1,150	16,495	101,748	\$1,000 00	
Montana Union, Anaconda Branch	250	1,650	1,50	450	1,000	32,600	\$1,000 00	
Oregon Short Line Railroad Co.	350	2,250	2,300	1,300	126,41	821,665	\$1,000 00	
Big Horn, Sun River Railroad Co.	150	1,650	1,650	550	1,000	406,960	\$1,000 00	
Great Falls & Canada Railway Co.	100	650	200	1,600	133,9	214,210	\$1,000 00	
Montana Railroad Co.	150	600	450	1,900	55,25	55,250	\$1,000 00	
Total	.....	.....	.....	.....	.....	2,925,626	\$14,992,689 90

Table No. 4.

Showing the Assessed Valuation of all Property within each County after Equalization by State and County Boards for the year 1899.

Counties.	Total Value of Real Property	Total Value of all Personal Property	Total Value of Railroads Assessed by State Board	Total Value of all Property Assessed.
Beaverhead	\$ 1,655,217	\$ 1,766,386	\$ 510,120 00	\$ 3,931,723 00
Broadwater	992,488	709,615	215,790 00	1,947,893 00
Carbon	823,887	1,109,259	273,302 00	2,206,448 00
Cascade	8,885,639	3,021,323	898,665 00	12,805,627 00
Choteau	1,026,560	3,361,011	1,442,819 00	5,890,390 00
Custer	1,636,843	3,645,031	1,055,540 00	6,337,414 00
Dawson	181,160	1,290,719	363,660 00	2,138,539 60
Deer Lodge	5,380,845	2,107,325	626,380 00	8,114,550 00
Fergus	1,724,756	3,077,333	.....	4,802,089 00
Flathead	1,873,541	874,207	1,059,258 00	3,806,806 00
Gallatin	4,404,266	1,650,696	480,710 00	6,535,672 00
Granite	1,301,642	640,314	291,480 00	2,236,436 00
Jefferson	1,669,511	975,242	909,304 00	3,554,057 00
Lewis and Clarke	11,821,086	4,189,494	706,282 00	17,019,862 00
Madison	1,749,910	1,910,750	257,074 00	3,917,734 00
Meagher	1,378,655	1,689,940	31,310 00	3,099,905 00
Missoula	3,956,121	1,801,010	1,719,940 00	7,477,071 00
Park	2,019,588	1,082,870	422,280 50	3,524,738 50
Ravalli	1,551,728	981,265	150,195 00	2,703,188 00
Silver Bow	14,300,225	13,067,305	677,002 00	28,044,532 00
Sweet Grass	919,389	1,219,327	302,458 40	2,441,174 40
Teton	719,195	1,480,218	682,720 00	2,882,133 00
Valley	153,965	831,917	1,081,200 00	2,067,082 00
Yellowstone	2,082,743	1,827,649	782,200 00	4,692,592 00
Totals...	\$ 72,511,960	\$ 54,610,006	\$ 11,992,639 90	\$ 142,117,655 90

Total Assessment for 1898, \$133,969,519.35.

Increase over 1898, \$8,148,136.55.

Table

Showing the Number of Miles and the Total Assessed Value of Roadway,
Acres and Value of Lands, and

Name of Railroad and County	Mileage	Total Value Roadway, Road Bed, Rails and Rolling Stock \$
Beaverhead County— Oregon Short Line Railroad Co.	78.48	510,120 00
Broadwater County— Northern Pacific Railway Co.	12.1	244,180 00
Montana Railroad Co.	1.61	1,610 00
Calgary County— Rocky Fork Branch Northern Pacific Railway Co.	42,997	214,985 00
Clark's Fork Branch Northern Pacific Railway Co.	19,439	58,317 00
Cascade County— Northern Pacific Railway Co.	19.9	31,840 00
Great Falls and Canada Railway Co.	33.9	179,670 00
Great Northern Railway Co.	44.44	333,390 00
Montana Central Railway Co.	19.73	98,650 00
Sand Coulee Branch Montana Central Railway Co.	56.24	239,020 00
Neihart Branch Montana Central Railway Co.	10.79	16,185 00
Barker Branch Montana Central Railway Co.	180.73	957,869 00
Great Northern Railway Co.	91.5	484,950 00
Flathead County— Northern Pacific Railway Co.	144.3	836,940 00
Big Horn Southern Railway Co.	54.65	218,600 00
Dawson County— Northern Pacific Railway Co.	62.7	363,660 00
Deer Lodge County— Northern Pacific Railway Co.	45.2	262,160 00
Montana Union Railway Co.	35.9	208,220 00
Anaconda Branch Montana Union Railway Co.	8.4	33,600 00
Butte, Anaconda and Pacific Railway Co.	9.9	79,200 00
Butte, Anaconda and Pacific Railway Co. (spurs)	7.2	43,200 00
Fergus County— Northern Pacific Railway Co. ....	.....	.....
Flathead County— Northern Pacific Railway Co.	199.86	1,059,258 00
Gallatin County— Northern Pacific Railway Co.	57.2	351,760 00
Butte Line Northern Pacific Railway Co.	19.9	115,420 00
Red Buff Branch Northern Pacific Railway Co.	3.2	11,200 00
Montana Railroad Co.	22.33	22,330 00
Granite County— Northern Pacific Railway Co.	27.6	160,080 00
Philipsburg Branch Northern Pacific Railway Co.	33.6	134,400 00
Jefferson County— Northern Pacific Railway Co.	1.7	9,860 00
Butte Line Northern Pacific Railway Co.	41.	237,800 00
Boulder Branch Northern Pacific Railway Co.	13.82	131,460 00
Wicker Branch Northern Pacific Railway Co.	5.12	7,680 00
Elkhorn Branch Northern Pacific Railway Co.	20.4	61,200 00
Gaylord & Ruby Valley Branch Northern Pacific Railway Co.	9.351	37,404 00
Montana Central Railway Co.	56.52	423,900 00
Lewis and Clark County— Northern Pacific Railway Co.	29.7	172,260 00
Boulder Branch Northern Pacific Railway Co.	1.7	5,100 00
Red Mountain Branch Northern Pacific Railway Co.	16.5	24,750 00
Marysville Branch Northern Pacific Railway Co.	12.5	62,500 00
Montana Central Railway Co.	58.34	437,550 00
Red Mountain Branch Montana Central Railway Co.	1.47	3,205 00
Fair Ground Branch Montana Central Railway Co.	6.85	1,275 00
Marysville Branch Montana Central Railway Co.	6.42	642 00

No. 5.

Roadbed and Rolling Stock of each Railroad within the State, Number of the Taxes thereon for the year 1899.

Taxes on Same	Value Depots Round Houses, etc.	Taxes on Same	Lands, etc. Acres	Value of Same	Taxes on Same	Total Tax
\$ 8,516 16	\$ 18,000	\$ 380 53		\$	\$	\$ 8,896 69
5,430 83	12,250		91,833	82,541	2,113 74	7,544 57
34 61	1,450	31 17				65 78
5,160 60	7,160	172 76				5,333 36
1,244 02	)					1,244 02
444 72	8,500	107 57	91,435	69,160	898 23	898 23
3,259 88	50,420	1,121 84	183	840	11 96	564 25
4,148 21	26,435	1,206 08	660	25,710	572 04	4,953 76
1,346 50				12,900	167 70	5 821 99
3,479 24						1,346 50
210 40						3,479 24
20,499 56	46,170	1,113 43				21,612 99
10,168 04	)					10,168 04
16,772 71	24,850	517 23	905,529	329,656	6,698 59	23,989 53
4,546 88	13,389	278 48				4,823 36
10,378 20	25,075	736 49	417,451	167,021	4,755 61	15,870 30
4,981 04	8,340	158 49	177,232	164,982	3,311 83	8,451 36
4,808 78	4,650	120 52				4,939 30
734 95	7,000	227 50				962 45
1,774 80	20,532	603 16				2,344 96
1,068 00						1,068 00
			221,474	138,431	2,699 05	2,699 05
27,123 00	43,170	1,200 20	194,062	205,019	4,611 72	4,611 72
5,931 15	15,425	388 93	103,835	69,160	1,229 10	7,549 18
2,017 53	6,950	114 67				2,132 20
184 80						184 80
368 45						368 45
3,281 64	9,450	260 63	12,760	21,380	599 64	4,141 91
3,171 65	)					3,171 65
177 50	625	11 25	123,010	98,408	1,884 95	2,073 70
4,428 30	5,200	105 30				4,533 60
2,664 90	10,050	205 60				2,870 50
138 25	750	13 50				151 75
1,201 50						1,201 50
681 30						681 30
8,399 35	25,860	520 45				8,919 80
2,633 01	34,025	480 21	14,716	87,595	1,246 80	4,360 02
79 02						79 02
382 73						382 73
968 75						968 75
6,782 02	16,538	223 27	118	58,710	816 94	7,822 23
33 56						33 56
19 77						19 77
9 94						9 94

Table No. 5--

Name of Railroad and County	Mileage	Total Value Roadway, R. ad Bed, Rails and Rolling Stock
Madison County—		
Northern Pacific Railway Co.	17.6	61,600 00
Red Bluff Branch Northern Pacific Railway Co.	7	24,500 00
Pony Branch Northern Pacific Railway Co.	7	67,881 00
Gaylord & Ruby Valley Branch Northern Pacific Railway Co.	16,971	
Oregon Short Line Railroad Co.	15,86	103,090 00
Meagher County—		
Northern Pacific Railway Co.	31.31	31,310 00
Montana Railroad Co.		
Missoula County—		
Northern Pacific Railway Co.	186.8	1,083,140 00
Bitter Root Branch Northern Pacific Railway Co.	17.8	89,000 00
Coeur d'Alene Branch Northern Pacific Railway Co.	109.5	547,500 00
Park County		
Northern Pacific Railway Co.	32	185,600 00
Park Branch Northern Pacific Railway Co.	51.4	231,300 00
Cokedale Branch Northern Pacific Railway Co.	3,587	5,380 50
Ravalli County—		
Bitter Root Branch Northern Pacific Railway Co.	34,039	170,195 00
Silver Bow County—		
Northern Pacific Railway Co.	9.98	57,881 00
Butte Line Northern Pacific Railway Co.	13.25	99,375 00
Montana Central Railway Co.	32.07	208,455 00
Oregon Short Line Railway Co.	15.3	88,740 00
Montana Union Railway Co.	12	36,000 00
Butte, Anaconda and Pacific Railway Co.	16	128,000 00
Butte, Anaconda and Pacific Railway Co. (spur)	9.758	58,548 00
Sweet Grass County		
Northern Pacific Railway Co.	52,148	302,458 40
Teton County—		
Great Falls and Canada Railway Co.	114	182,400 00
Pacific Extension Great Northern Railway Co.	94.4	500,320 00
Valley County—		
Great Northern Railway Co.	204	1,081,200 00
Yellowstone County—		
Northern Pacific Railway Co.	101.2	586,960 00
Rocky Fork Branch Northern Pacific Railway Co.	1,376	6,880 00
Big Horn Southern Railway Co.	47.09	188,360 00
Totals	2,925,626	\$ 14,992,689 90

Taxes in Cities and Towns are not included in this table.

Continued.

Taxes on Same	Value Depots Round Houses, etc.	Taxes on Same	Lands, etc., Acres	Value of Same	Taxes on Same	Total Tax
\$	\$	\$	11,265	\$ 42,656	\$ 662 34	\$ 662 34
2,496 25	5,850	90 67				2,586 92
1,597 99	1,110	17 21				1,615 20
612 07	2,975	61 11	212,370	169,000	3,186 59	3,186 59
20,719 60	12,500	1,221 08	220,163	353,005	6,824 03	28,761 71
2,186 16	900	21 42				2,207 58
9,991 88	3,160	57 57				10,048 45
3,818 04	37,275	1,174 16	189,412	149,216	4,238 25	9,230 45
4,403 50						4,403 50
112 28						112 28
4,508 92	6,840	186 56				4,695 48
984 04	6,300	107 10	10,587	15,275	260 49	260 49
1,689 38	9,980	169 65		39,670	674 40	1,091 14
3,374 77	6,110	107 01				2,533 43
1,325 88	7,500	124 62	36	14,400	214 80	3,481 78
685 43						1,095 30
1,896 00	6,540	104 93	9	3,200	54 40	2,055 33
995 36						995 36
6,161 40	11,420	216 98	245,860	109,217	2,144 42	8,522 80
3,321 60	13,700	250 00				3,571 60
9,005 76	18,650	335 71				9,341 47
27,030 00	30,965	774 12				27,804 12
11,207 27	24,645	649 12	681,010	266,825	5,196 50	17,052 89
127 28						127 28
4,484 66	15,718	419 82				4,904 48
§ 302,721 77	§ 694,542	§ 16,387 10	3,987,710	§ 2,694,877	§ 55,096 12	§ 371,204 99

Table No. 6.

Name of Road	Mileage	Tax on Railway	Tax on Depots, R'nd Houses, etc	Tax on Lands	Total Tax
N. P. Ry. Co. and Its Branches ..	1,384.628	\$ 145,446 14	\$ 7,133 86	\$ 52,798 68	\$ 205,378 68
G. N. Ry. Co., Pacific Extension, Mon- tana C. Ry. Co. and Its Branches..	1,072.14	123,504 61	6,664 75	2,231 08	132,400 44
Oregon Short Line Railroad Co.....	126.41	13,488 92	304 75	.....	13,993 67
Montana Railroad Co.....	55.25	1,015 13	92 28	.....	1,107 41
Great Falls & Canada Ry. Co.....	133.9	3,766 32	357 57	11 96	4,135 85
Big Horn Southern Ry. Co.....	101.74	9,031 54	698 30	.....	9,729 84
B., A. & P. Ry. Co. and Spurts	51.258	6,469 11	935 59	54 40	7,459 10
	2,925.626	\$ 302,721 77	\$ 16,387 10	\$ 55,096 12	\$ 374,204 99

Table

COUNTIES	STATE	STOCK DETECTIVE AND INSPECTOR	STOCK IN- DEMNITY	Sheep In- spection and In- demnity Tax	STATE BOUNTY	GENERAL FUND
Beaverhead	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	4
Broadwater	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	4
Carbon	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	4
Cascade	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	5
Chouteau	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{8}$	$\frac{1}{2}$	5	5 $\frac{1}{2}$
Custer	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	7
Dawson	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	5	6 $\frac{3}{8}$
Deer Lodge	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	6 $\frac{1}{2}$
Fergus	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	5	5
Flathead	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	10
Gallatin	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{2}$	5	3
Granite	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	5	10
Jefferson	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	4
Lewis and Clarke	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	5	4
Madison	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	3
Meagher	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	5
Missoula	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{2}$	5	4
Park	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	5	1
Ravalli	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{2}$	5	7
Silver Bow	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	5	5
Sweet Grass	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	4
Teton	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	8
Valley	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	$\frac{1}{2}$	5	8
Yellowstone	2 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{8}$	$\frac{1}{2}$	5	3 $\frac{1}{2}$

No. 7.

Contingent Fund	School Fund	Bond and Interest Fund	Road Fund	Poor Fund	Bridge Fund	Sinking Fund	Total Number Mills Levied
.....	4	.....	2	1	1	1	22 9-16
6 $\frac{1}{2}$	4 $\frac{1}{2}$	.....	2	1 $\frac{1}{2}$	1 $\frac{1}{2}$	.....	28 6-10
4	5	2	2	.....	1	.....	27 6-10
.....	3 $\frac{1}{2}$	.....	2	.....	.....	.....	20 1-10
3	3 $\frac{1}{2}$	1 $\frac{3}{4}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{4}$	.....	27 5-8
.....	3 $\frac{1}{2}$	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	26 6-10
2 $\frac{1}{8}$	4 $\frac{1}{2}$	4 $\frac{1}{2}$	2	2	1	3	35 $\frac{1}{2}$
.....	4	2	2	1 $\frac{1}{2}$	1 $\frac{1}{2}$	.....	26 1-10
4	3 $\frac{1}{2}$	.....	2	1 $\frac{1}{2}$	.....	1 $\frac{1}{2}$	26 $\frac{1}{2}$
.....	4	1 $\frac{1}{8}$ -10	2	2-10	1	.....	28 6-10
2 $\frac{1}{2}$	4	.....	2	.....	1	1 $\frac{1}{2}$	23 $\frac{3}{4}$
.....	5	2	2	.....	1	1	31
4 5-10	4	.....	2	.....	1	.....	25 1-10
.....	5	.....	2	1 $\frac{1}{2}$	1 $\frac{1}{2}$	.....	23
2	5	.....	2	.....	1	.....	22 6-10
.....	4	.....	.....	.....	1	5	21 6-10
4 $\frac{1}{2}$	3	.....	2 $\frac{1}{2}$	1 $\frac{1}{4}$	.....	1 $\frac{1}{2}$	25 $\frac{1}{2}$
3 $\frac{1}{2}$	4	4	2	1 $\frac{1}{2}$	.....	1 $\frac{1}{2}$	25 $\frac{1}{2}$
3 $\frac{1}{2}$	4	2 $\frac{1}{2}$	2	.....	1	.....	29 $\frac{3}{4}$
.....	5	.....	.....	1	.....	1 $\frac{1}{2}$	22
4	4	2 $\frac{1}{2}$	2	.....	.....	.....	26 1-10
.....	3	1 $\frac{3}{4}$	2	1 $\frac{1}{4}$	1	.....	25 1-10
5	3	2 $\frac{1}{2}$	2	1	1	.....	32 1-10
3	4	2	2	1 $\frac{1}{2}$	.....	1	25 5-8

Table No. 8.

Showing Appropriation Made for Expense Account of State Board of Equalization and Purposes for Which Same was Expended.

To Whom Paid	Items of Expense	Amount	Date Paid
H. S. Blanchard	Supplies.....	\$ 4 00	Mar. 23,....
Fred J. Thomas	Rubber Stamps.....	2 70	.....
Western Union Telegraph Co	Telegrams.....	2 25	Apr. 21,....
State Publishing Co	Printing	16 45	.....
Independent Publishing Co	Printing.....	2 00	.....
Independent Publishing Co	Printing.....	50 40	25,....
Independent Publishing Co	Printing	50 50	May 17,....
H. S. Blanchard	Stationery	80	.....
Independent Publishing Co	Printing.....	2 50	June 23,....
D. H. Hamilton....	Postage.....	18 50	.....
Postal Telegraph Cable Co.....	Telegrams	33 00	Aug. 22,....
Western Union Telegraph Co.....	Telegrams.....	78 22	.....
Independent Publishing Co.....	Printing.....	5 25	.....
D. H. Hamilton....	Stamps	17 00	31,....
Western Union Telegraph Co	Telegrams.....	3 20	Sept. 22,....
Postal Telegraph Co	Telegrams.....	7 15	.....
Independent Publishing Co.....	Printing.....	15 50	.....
H. S. Blanchard	Stationery.....	1 25	Oct. 17,....
Western Union Telegraph Co	Telegrams.....	40	.....
D. H. Hamilton.....	Postage.....	*3 50	Nov. 29,....
		\$ 374 57	
Total Appropriation.....			\$525 00
Total Expense.....			374 57
Balance on Hand.....			\$150 43

Eleventh Annual Report

OF THE

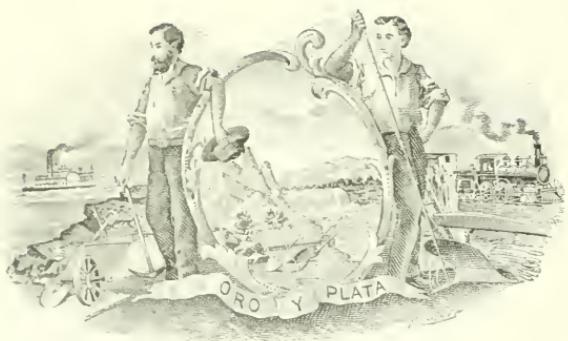
State Board of Equalization

OF THE

STATE OF MONTANA

NOVEMBER 30, 1900

HELENA, MONTANA:
STATE PUBLISHING COMPANY,
STATE STATIONERS, PRINTERS AND BINDERS,
1901.



Eleventh Annual Report

Office of the State Board of Equalization,
Helena, Montana, November 30th., 1900.

To the Seventh Legislative Assembly of the State of Montana:

In compliance with the provisions of the Constitution and Paragraph 13 of Section 3801 of the Political Code, the State Board of Equalization of Montana have the honor to submit their eleventh Annual Report.

On the 16th., day of July, 1900, in compliance with the provisions of Section 3738 of the Political Code, the Board met in session for the purpose of assessing railroads and the equalization of other assessments; and for the transaction of such other business as might be properly considered and brought before them.

The Board remained in session from day to day (Sundays excepted) until the 15th., day of August.

On the 24th., day of July G. S. Fernald, Tax Commissioner for the Northern Pacific Railway, R. A. Wilkenson, Tax Commissioner for the Great Northern Railway, A. J. Shores, Acting Attorney for the Great Falls & Canada Railway, W. M. Twohy, Tax Agent of the Butte, Anaconda & Pacific Railway, Robert Rantoul, General Manager of the Montana Railroad Company, J. B. Evans, Tax Agent for the Oregon Short Line Railroad, R. D. Pollard, Tax Agent for the Big Horn Southern Railroad Company, and J. C. Williams, Secretary for the Yellowstone Park Railway Company appeared each respectively for the company represented by them, and presented assessment lists, statements and figures relating thereto.

The apportionment of the assessment of railroads within the State was apportioned to the various counties as follows:

BEAVERHEAD COUNTY.

Oregon Short Line Railroad 78.48 miles at \$6500 per mile	\$ 510,120.00
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BROADWATER COUNTY.

Northern Pacific Railway Co. 42.257 miles at \$5,800 per mile	\$ 245,090.60
Montana Railroad Company 1.61 miles at \$1,200 per mile	1,920.00
Total	\$ 247,010.60

CARBON COUNTY.

Rocky Fork Branch N. P. Ry. Co. 42.997 miles at \$5000 per mile.....	\$ 214,985.00
Clark's Fork Branch N. P. Ry. Co. 19.439 miles at \$4000 per mile	77,756.00
Total	\$ 292,741.00

CASCADE COUNTY.

Great Northern Railway Co. 33.9 miles at \$5300 per mile	\$ 179,670.00
Montana Central Railway Co. 44.44 miles at \$7500 per mile	333,300.00
Sand Coulee Branch M. C. Ry. Co. 1973 miles at \$6500 per mile	128,245.00
Neihart Branch M. C. Ry. Co. 56.24 miles at \$4250 per mile	239,020.00
Barker Branch M. C. Ry. Co. 1079 miles at \$1000 per mile	10,790.00
Great Falls & Canada Ry. Co. 19.9 miles at \$1410 per mile	28,059.00
Total	\$ 919,084.00

CHOTEAU COUNTY.

Great Northern Railway Co.	180.73 miles at	
\$5300 per mile .....	.....\$	957,869.00
Pacific Extension G. N. Ry. Co.	91.5 miles at	
\$5300 per mile .....	.....	484,950.00
Total .....	.....\$	1,442,819.00

CUSTER COUNTY.

Northern Pacific Railway Co.	144.281 miles at	
\$5800 per mile .....	.....\$	836,929.80
Big Horn Southern Railway Co.	54.65 miles at	
\$4000 per mile .....	.....	218,600.00
Total .....	.....\$	1,055,429.80

DAWSON COUNTY.

Northern Pacific Railway Co.	62,669 miles at	
\$5800 per mile .....	.....\$	363,480.20

DEER LODGE COUNTY.

Northern Pacific Railway Co.	45.23 miles at	
\$5800 per mile .....	.....\$	262,334.00
Montana Union Railway Co.	35.9 miles at	
\$5800 per mile .....	.....	208,220.00
Anaconda Branch M. U. Ry. Co.	8.4 miles at	
\$4000 per mile .....	.....	33,600.00
Butte, Anaconda & Pacific Ry. Co.	9.9 miles at	
\$8000 per mile .....	.....	79,200.00
Butte, Anaconda & Pacific Ry. Co. (spurs)	7.2 miles at	
\$6000 per mile .....	.....	43,200.00
Total .....	.....\$	626,554.00

FLATHEAD COUNTY.

Pacific Extension G. N. Ry. Co.	199.86 miles at	
\$5300 per mile .....	.....\$	1,059,258.00

GALLATIN COUNTY.

Northern Pacific Ry. Co., 57.28 miles at \$5800 per mile	\$ 332,224.00
Butte Line N. P. Ry. Co., 19.915 miles at \$5800 per mile	115,507.00
Red Bluff Branch N. P. Ry. Co. 3.257 miles at \$3000 per mile	9,771.00
Montana R. R. Co. 22.31 miles at \$1200 per mile..	26,808.00
Yellowstone Park Ry. Co. 6.27 miles at \$1500 per mile	9,405.00
 Total	\$ 493,715.00
	*

GRANITE COUNTY.

Northern Pacific Railway Co. 27.621 miles at \$5800 per mile	\$ 160,201.80
Philipsburg Branch N. P. Ry. Co. 32.121 miles at \$1500 per mile	144,544.50
 Total	\$ 304,746.30

JEFFERSON COUNTY.

Northern Pacific Railway Co. 1,606 miles at \$5800 per mile	\$ 9,314.80
Butte Line—N. P. Ry. Co. 11.05 miles at \$5800 per mile	238,090.00
Boulder Branch—N. P. Ry. Co. 33.522 miles at \$3000 per mile	100,566.00
Wickes Branch—N. P. Ry. Co. 5118 miles at \$1500 per mile	7,677.00
Elkhorn Branch—N. P. Ry. Co. 20.125 miles at \$1000 per mile	20,125.00
Gaylord & Ruby Valley Branch—N. P. Ry. Co. 9.351 miles at \$4000 per mile.....	37,404.00
Montana Central Railway Co. 56.52 miles at \$7500 per mile	423,900.00
 Total	\$ 837,076.80

LEWIS & CLARKE COUNTY.

Northern Pacific Railway Co. 29.768 miles at \$5800 per mile	\$ 172,654.40
Boulder Branch N. P. Ry. Co. 1.685 miles at \$3000 per mile	5,055.00
Red Mountain Branch—N. P. Ry. Co. 15.436 miles at \$1500 per mile	23,154.00
Marysville Branch—N. P. Ry. Co. 12.532 miles at \$3000 per mile	62,660.00
Montana Central Railway Co. 58.34 miles at \$7500 per mile	437,550.00
Fair Ground Branch—M. C. Ry. Co. .85 miles at \$1000 per mile	850.00
Red Mountain Branch—M. C. Ry. Co. 1.47 miles at \$1000 per mile	1,470.00
<hr/>	
Total	\$ 703,393.40

MADISON COUNTY.

Red Bluff Branch—N. P. Ry. Co. 17.638 miles at \$3000 per mile	\$ 52,914.00
Pony Branch—N. P. Ry. Co. 7.092 miles at \$3000 per mile	21,276.00
Gaylord & Ruby Valley Branch—N. P. Ry. Co. 16.971 miles at \$4000 per mile	67,884.00
Oregon Short Line Railroad Co. 15.86 miles at \$6500 per mile	103,090.00
<hr/>	
Total	\$ 245,164.00

MEAGHER COUNTY.

Montana Railroad Company 46.72 miles at \$1200 per mile	\$ 56,064.00
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MISSOULA COUNTY.

Northern Pacific Railway Co.	186.848 mile at \$5800 per mile	\$1,083,718.40
Bitter Root Branch—N. P. Ry. Co.	17.819 miles at \$5000 per mile	89,095.00
Couer d'Alene Branch—N. P. Ry. Co.	109.517 miles at \$5000 per mile	547,585.00
Total		\$1,720,398.40

PARK COUNTY.

Northern Pacific Ry. Co.	32.078 miles at \$5800 per mile	\$ 186,052.40
Park Branch—N. P. Ry. Co.	51.454 miles at \$5000 per mile	257,270.00
Cokedale Branch—N. P. Ry. Co.	3.619 miles at \$1000 per mile	3,619.00
Yellowstone Park Ry. Co.	1.73 miles at \$1500 per mile	7,095.00
Total		\$ 454,036.40

RAVALLI COUNTY.

Bitter Root Branch—N. P. Ry. Co.	33.033 miles at \$5000 per mile	\$ 165,165.00
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SILVER BOW COUNTY.

Butte Line—N. P. Ry. Co.	9.912 miles at \$5800 per mile	\$ 57,489.60
Montana Central Railway Co.	13.25 miles at \$7500 per mile	99,375.00
Oregon Short Line R. R. Co.	32.07 miles at \$6500 per mile	208,455.00
Montana Union Railway Co.	15.3 miles at \$5800 per mile	88,740.00
Butte Hill Branch—M. U. Ry. Co.	12 miles at \$3000 per mile	36,000.00
Butte, Anaconda & Pacific Ry. Co.	16 miles at \$8000 per mile	128,000.00
Butte, Anaconda & Pacific Ry. Co. (spurs)	9.758 miles at \$6000 per mile	58,548.00
Total		\$ 676,607.60

SWEET GRASS COUNTY.

Northern Pacific Railway Co. 52.118 miles at \$5800 per mile	\$ 302,458.40
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TETON COUNTY.

Great Falls & Canada Railway Co. 114 miles at \$1410 per mile	\$ 160,740.00
Pacific Extension St. P. M. & M. Ry. Co. 94.4 miles at \$5300 per mile	500,320.00
Total	\$ 661,060.00

VALLEY COUNTY.

Great Northern Railway Co. 204 miles at \$5300 per mile	\$1,081,200.00
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YELLOWSTONE COUNTY.

Northern Pacific Railway Co. 101.225 miles at \$5800 per mile	\$ 587,279.00
Rocky Fork Branch—N. P. Ry. Co. 1.376 miles at \$5000 per mile	6,880.00
Big Horn Southern Railway Co. 47.09 miles at \$4000 per mile	188,360.00
Total	\$ 782,519.00

Respectfully submitted.

ROBT. B. SMITH, Governor.

President of the Board.

T. E. COLLINS, State Treasurer.

Vice President of the Board.

T. W. POINDEXTER, Jr., State Auditor.

T. S. HOGAN, Secretary of State.

Secretary of the Board.

C. B. NOLAN, Attorney General.

DAVID MARKS,

Clerk of the Board.

RECOMMENDATIONS.

In the Ninth Annual Report of the State Board of Equalization numerous recommendations were made for changes in the law governing the assessment and taxation of property. The need for the adoption of those recommendations now is just as pressing as then, and without expressly incorporating them in this report, we suggest that these recommendations be considered by the Legislative Assembly, and that they receive such consideration as their merit demands. Since then the Supreme Court has passed upon the provisions of the constitution and the laws in existence in respect to the power of the State Board of Equalization in equalizing values without transcending the aggregate of the assessment of all the counties in the State. The conditions that now prevail under the law make it impossible to secure uniformity of assessment in the different counties. Values of the same classes of property differ in the different counties without any reason therefor, and to effect an equalization of such values the plain provisions of the law are violated when the attempt to equalize is undertaken by the State Board of Equalization. To remedy this glaring defect in the law governing the assessment of property, and to obviate the effect of the holding of the Supreme Court an amendment to the constitution should be submitted to the people authorizing the State Board of Equalization to effectively perform the work of equalization.

We would especially recommend that House Bill No. 87 of the Fifth Legislative Assembly be repealed. This request was presented to the Sixth Legislative Assembly but ignored. A constitutional officer charged with the duty of assessing property should perform this duty. He is better qualified to perform this task than is a Board of Appraisers whose opportunities to discharge this duty are necessarily limited, especially in the matter of time. The expenses incurred through the action of such board are unwarranted. The existence of such a law divests the county assessor of most of his authority to assess property. It considerably increases the cost of assessment without any corresponding benefit. The assessor is prim-

arily charged with the duty of assessing property, and no reason is furnished why legislation of this kind should prevail in certain counties to preclude him from performing this duty.

Without referring specially to the several recommendations contained in our Ninth Annual report at the risk of reiteration, we respectfully urge their consideration. The necessity for their adoption arises from defects manifesting themselves to the Board while in the performance of its duties.

Table

Showing the Several Classes of Real Property After Equali

County.	Acres of Land	Value of Real Estate	Value of Improvements on Same	Value of City and Town Lots	Value of Improvements on Same
Beaverhead	205,997	\$ 692,019	\$ 392,367	\$ 182,276	\$ 359,570
Broadwater	190,168	554,534	209,634	72,419	105,365
Carbon	32,074	339,730	319,375	90,979	167,480
Cascade	539,086	2,982,840	1,535,870	3,077,897	1,441,586
Chouteau	169,175	438,100	309,410	116,683	216,598
Custer	1,115,549	826,359	250,985	200,556	308,990
Dawson	431,350	191,714	51,065	71,083	161,795
Deer Lodge	180,235	952,273	1,483,194	1,309,237	1,463,039
Fergus	632,375	1,109,050	485,820	131,032	270,500
Flathead	101,298	1,120,187	190,605	447,573	262,095
Gallatin	501,767	2,437,515	475,315	606,746	942,770
Granite	100,147	224,960	207,266	188,177	208,985
Jefferson	205,760	521,553	253,314	275,876	273,348
Lewis and Clarke	318,288	1,711,452	1,264,420	3,451,179	3,926,715
Madison	314,197	801,125	472,550	102,605	269,790
Meagher	601,561	938,705	190,560	92,485	134,035
Missoula	382,177	1,538,580	301,062	946,030	969,139
Park	531,502	802,556	307,285	512,573	466,728
Ravalli	197,452	982,846	290,405	185,195	192,160
Silver Bow	36,393	275,210	575,020	8,152,960	5,867,730
Sweet Grass	171,204	598,671	132,441	72,953	124,280
Teton	174,865	460,343	123,122	62,953	72,075
Valley	4,886	18,205	61,166	16,661	55,815
Yellowstone	810,381	897,534	199,620	49,1018	656,249
Total	8,877,833	\$ 21,416,061	\$ 19,001,880	\$ 20,888,926	\$ 19,006,897

No. 1.

zation by County Boards of Equalization for the Year 1900.

Value of Mining Claims	Value of Improver- ments on Same	Value of Telegraph Lines	Value of Telephone Lines	Value of Mining and Irrigating Ditches	Value of Depots, Round Houses, etc	Total Value of Real Estate and Improve- ments
\$ 17,186	\$ 59,925	\$ 5,460	\$ 6,707	\$ 26,005	\$ 1,741,515	
.....	.....	6,459	3,673	19,437	10,125	984,646
.....	.....	1,885	380	34,350	7,350	970,529
23,225	14,500	6,220	21,030	.....	69,380	9,173,448
.....	.....	17,920	520	1,335	51,385	1,181,951
.....	.....	14,180	.....	1,210	34,406	1,726,686
.....	.....	5,625	.....	.....	25,075	506,307
43,570	40,120	12,482	9,370	20,900	28,625	5,366,710
.....	.....	.....	6,605	3,300	.....	2,006,307
19,900	5,000	12,050	1,775	1,775	47,945	2,108,905
.....	.....	.....	1,330	3,943	16,600	20,775
52,590	280,145	9,680	3,476	20,916	9,150	1,205,354
45,795	404,101	8,075	7,666	57,050	36,995	1,883,776
60,000	271,425	7,420	11,340	6,080	41,255	10,751,286
36,720	132,150	2,370	3,065	.....	7,060	1,827,435
8,255	4,200	1,530	3,670	850	2,450	1,376,740
.....	.....	19,470	10,182	7,460	36,300	3,828,223
8,834	.....	3,890	3,049	8,630	.....	2,113,345
.....	.....	1,320	2,104	.....	.....	1,654,030
95,615	928,900	8,245	33,655	19,575	18,890	16,005,890
.....	.....	6,000	350	.....	10,050	944,745
.....	.....	8,430	2,300	3,000	29,720	761,943
.....	.....	18,875	.....	.....	35,765	206,487
.....	.....	16,879	4,125	43,680	34,130	2,342,544
\$ 411,690	\$ 2,140,466	\$ 198,804	\$ 140,055	\$ 266,148	\$ 612,836	\$ 75,173,763

Table

Showing the valuation of each class of Personal Property, the number of all Personal Property—except Railroads—in each County of Equalization

Counties	Mortgages, Bonds, etc.	Express, St. R. R., Gas, & Electric Light Cos.	Watches, Jewelry and Plate	Furniture and Firearms
Beaverhead.....	\$ 93,033	\$	\$ 2,125	\$ 17,510
Broadwater.....	48,561	.....	1,471	17,745
Carbon.....	15,733	750	695	29,720
Cascade.....	128,825	104,667	67,493	125,370
Chouteau.....	59,082	.....	2,013	38,900
Custer.....	25,526	.....	1,051	68,132
Dawson.....	37,983	.....	1,978	27,313
Deer Lodge.....	249,010	199,422	2,210	27,905
Fergus.....	92,092	.....	1,435	36,245
Flathead.....	52,155	29,950	1,580	33,805
Gallatin.....	200,395	5,000	3,415	44,515
Granite.....	55,781	14,100	1,746	13,808
Jefferson.....	37,811	.....	4,240	56,365
Lewis and Clarke.....	254,375	538,685	14,505	206,325
Madison.....	183,617	4,075	4,465	12,330
Meagher.....	49,480	1,100	1,815	20,645
Missoula.....	214,071	54,700	5,985	78,123
Park.....	36,732	69,487	2,720	48,597
Ravalli.....	93,898	19,424	850	19,350
Silver Bow.....	339,235	401,410	15,145	162,830
Sweet Grass.....	26,753	3,000	1,030	16,955
Teton.....	77,467	.....	410	10,760
Valley.....	12,021	.....	3,084	20,010
Yellowstone.....	82,064	50,225	4,897	72,532
Totals.....	\$ 2,496,000	\$ 1,495,995	\$ 88,358	\$ 1,205,790

No 2

head of each class of Stock, and the total value of same, with total value of within the State after equalization by the County Boards for the year 1900.

Musical Inst's and Sewing Machin's	Libraries	Goods, Wares and Mdse Consigned Goods	Fixtnres, Saloons, etc.	Farming Utensils	Machinery	Wagons, Harness, Robes, etc.
\$ 6,870	\$ 3,215	\$ 161,665	\$ 32,098	\$ 4,733	\$ 19,359	\$ 31,351
5,447	560	60,231	1,780	7,097	68,830	23,567
7,077	2,255	143,876	11,315	14,429	79,981	51,023
21,680	6,655	527,125	43,747	26,345	313,451	78,435
5,450	795	174,265	9,475	12,730	16,07	65,385
12,110	4,910	182,309	20,353	23,895	.....	56,579
8,715	385	64,700	5,875	925	9,300	15,250
5,835	4,620	428,766	25,80	12,130	68,820	19,765
7,215	2,530	203,360	13,424	11,245	91,505	69,115
7,307	1,770	170,405	7,680	19,946	117,945	41,155
15,315	7,780	221,025	10,985	39,710	34,555	80,925
5,465	24,5	98,157	7,777	4,370	34,985	21,140
13,780	3,140	98,175	10,945	7,208	163,226	35,580
28,165	20,695	862,975	65,584	3,885	90,405	62,211
14,050	1,745	171,730	6,480	7,350	29,855	68,500
5,270	1,360	81,600	5,185	1,985	16,250	26,730
12,360	6,970	353,943	26,093	6,928	85,002	48,039
12,035	4,500	241,445	16,765	15,635	63,875	35,620
5,450	950	149,735	5,430	5,473	14,220	21,555
34,810	42,305	1,497,665	185,630	4,795	604,485	67,950
5,100	1,995	86,260	7,445	7,669	11,495	19,325
1,715	1,280	81,374	3,015	5,315	4,860	23,570
3,820	1,340	71,638	4,750	821	7,387	17,899
14,145	5,340	325,272	27,781	11,816	40,430	36,217
\$ 259,216	\$ 129,560	\$ 6,457,037	\$ 558,295	\$ 256,635	\$ 1,986,148	\$ 1,060,616

Table No. 2--

Showing Value of

Counties	HORSES					
	No. Head of Thor- ongobreds	Value	No. Head of Range	Value	No. Head of Mules and Common Work	Value
Beaverhead	17	\$ 3,645	6,456	\$ 64,508	2,183	\$ 54,900
Broadwater	13	1,225	3,466	34,935	1,388	50,084
Carbon	20	1,700	1,140	41,400	2,920	84,455
Cascade	22	1,890	5,989	59,890	4,247	123,676
Custer	32	3,165	6,793	67,930	3,845	132,440
Dawson	90	9,030	9,446	190,394	1,462	40,352
Deer Lodge	53	3,900	3,605	36,050	2,673	70,005
Fergus	18	2,050	9,249	92,490	4,061	150,565
Flathead	8	825	1,817	22,985	2,457	62,075
Gallatin	15	1,600	4,702	47,675	4,971	148,605
Granite	12	725	2,665	26,650	1,095	33,110
Jefferson	5	550	2,817	28,170	1,405	15,795
Lewis and Clarke	10	1,050	3,492	35,155	2,079	73,265
Madison	520	37,145	10,985	115,080	3,266	106,880
Mougher	20	1,450	3,623	34,970	1,477	35,440
Missoula	17	1,800	1,724	17,510	2,797	84,000
Park	11	975	2,598	27,595	2,130	63,100
Rivalli	105	20,500	2,091	24,584	2,231	81,190
Silver Bow	40	1,300	1,201	12,050	2,522	80,845
Sweet Grass	10	975	1,490	14,900	1,789	41,485
Teton	4	1,650	8,045	80,450	1,881	47,025
Valley			3,716	46,480	1,513	42,740
Yellowstone	48	1,290	5,128	52,400	2,058	58,082
	1,120	\$ 104,350	130,470	\$ 1,176,742	62,880	\$ 1,863,574

Average Per Head for Thoronghbred Horses.....	\$93 17
" " " " Range Horses.....	11 32
" " " " Mules and Common Work Horses.....	29 63
" " " " Beef.....	35 68
" " " " Stock Cattle, Yearlings, Two and Three-Year-Olds.....	23 18
" " " " Cows.....	29 09
" " " " Sheep.....	2 76

Continued.

Horses, Cattle and Sheep.

CATTLE				SHEEP			
No. Head of Beef	Value	No. Yearlings, 2 Yr Old, 3-Yr Old and Stock Cattle	Value	No. Head of Cows	Value	No. Head of Sheep	Value
1,680	\$ 67,200	29,614	\$ 703,697	1,015	\$ 34,150	115,678	\$ 317,961
21	665	8,838	214,767	585	17,560	34,505	103,687
5	235	16,051	366,215	1,521	45,635	123,650	361,237
768	25,090	32,415	720,922	1,000	30,000	162,265	446,531
1,743	52,290	163,360	1,425,464	645	19,387	548,102	1,383,688
.....	.....	67,759	1,663,667	2,109	62,505	338,109	1,010,352
379	11,370	30,847	716,010	333	8,325	169,128	507,384
253	8,855	14,846	328,279	1,540	46,200	67,744	186,299
.....	.....	32,521	783,055	524	15,720	559,893	1,549,379
10	390	8,265	191,770	1,118	13,605	190	570
92	3,185	15,046	336,915	2,329	69,185	20,492	60,035
7	205	7,214	150,180	1,170	29,355	15,655	30,113
111	4,490	9,859	220,595	1,154	35,255	6,370	18,890
195	7,085	20,053	113,005	1,389	41,160	73,370	201,770
496	20,200	27,203	657,020	1,382	12,250	62,989	187,950
242	* 8,470	20,478	505,560	553	17,505	283,545	835,166
98	6,040	10,900	248,669	2,172	61,733	3,390	9,930
15	600	11,416	278,725	1,398	41,790	67,268	187,577
786	27,510	10,184	209,225	2,260	67,830	35,434	97,458
17	580	2,683	63,060	2,152	60,600	1,251	3,760
197	6,813	14,981	321,314	328	8,528	279,138	733,093
246	7,380	18,807	414,524	333	8,325	246,261	676,375
1,210	47,210	13,733	301,935	145	5,145	110,629	308,902
35	1,150	22,986	557,542	863	25,000	227,185	602,124
8,606	\$ 307,113	509,628	\$ 11,817,305	28,650	\$ 833,636	3,555,081	\$ 9,818,531

Table No. 2---

Counties	No. Head Hogs	Value
Beaverhead.....	328	\$ 1,534
Broadwater.....	413	2,163
Carbon.....	865	5,971
Cascade.....	226	1,130
Chouteau.....	108	840
Custer.....	219	1,120
Dawson.....	18	99
Deer Lodge	268	1,290
Fergus	562	2,810
Flathead.....	985	5,054
Gallatin.....	1,242	7,025
Granite.....	185	743
Jefferson.....	152	891
Lewis and Clarke	385	1,990
Madison.....	1,055	6,480
Meagher.....	127	610
Missionary.....	947	3,783
Park.....	631	3,155
Ravalli	1,782	6,253
Silver Bow.....	493	3,955
Sweet Grass	176	889
Teton.....	72	360
Valley.....	65	305
Yellowstone	316	1,472
Totals.....	11,680	\$ 60,222

Average per head for hogs, \$5.15.

Concluded.

Grain, Hay and Wool	Lumber, Wood and Coal	Bank Stocks, Notes, Solvent Credits	Money	Net Proceeds of Mines	Any Other Personal Property	Total Value of all Personal Property
\$ 7,256	\$ 650	\$ 103,108	\$ 33,581	\$ 21,450	\$ 7,440	\$ 1,795,122
7,350	1,371	54,149	.....	1,800	17,434	745,277
6,175	5,800	55,757	11,225	.....	38,712	1,411,371
.....	.....	135,749	.....	10,710	62,005	3,050,249
2,350	.....	164,330	46,540	.....	6,399	3,680,523
.....	1,404	233,380	37,510	.....	35,935	3,899,670
.....	.....	13,374	7,808	.....	2,922	1,679,492
875	29,238	37,540	118,573	.....	70,402	2,011,669
2,000	1,558	222,387	2,387	.....	.....	3,352,567
22,050	78,995	16,243	2,455	.....	20,331	981,106
18,555	3,585	10,570	32,322	.....	118,218	1,541,065
1,773	36,275	12,200	10,897	11,903	5,907	618,130
475	4,320	60,070	44,734	38,160	17,312	950,487
359	11,390	507,289	106,865	105,000	113,875	3,797,149
2,055	10,285	267,030	.....	40,035	.....	1,996,807
17,390	510	175,375	5,150	.....	33,850	1,882,810
17,141	381,878	153,108	22,629	.....	97,921	1,998,656
2,045	.....	61,832	22,220	50,000	10,973	1,327,998
1,296	95,855	36,055	22,135	.....	71,854	1,108,300
2,890	3,380	1,469,665	108,025	13,856,270	256,500	19,582,140
500	3,000	51,266	10,000	.....	8,674	1,380,964
.....	.....	17,950	775	.....	2,095	1,407,035
3,156	895	22,802	.....	.....	1,472	926,214
410	100	67,456	639	.....	11,277	2,053,625
\$ 116,092	\$ 670,489	\$ 4,008,985	\$ 916,470	\$ 11,168,708	\$ 1,041,208	\$ 63,227,735

Table No. 3.

Assessment of Railroads as Made by the State Board of Equalization for the Year 1900

Table No. 4.

Showing the Total Assessed Valuation of all Property Within Each County
After Equalization by State and County Boards for the Year 1900.

County	Total Value of Real Property	Total Value of all Personal Property	Total Value of Railroads Assessed by State Board	Total Value of all Property Assessed
Beaverhead.....	\$ 1,741,515	\$ 1,795,122	\$ 510,120	\$ 4,046,757
Broadwater.....	981,646	745,277	247,010	1,973,933
Carbon	970,529	1,411,371	292,741	2,674,641
Cascade.....	9,173,448	3,030,249	919,084	13,122,781
Chouteau.....	1,181,951	3,689,523	1,442,819	6,314,293
Custer.....	1,726,686	3,899,679	1,055,129	6,681,791
Dawson	506,307	1,679,492	363,480	2,549,279
Deer Lodge	5,366,710	2,011,660	626,551	8,004,933
Fergus.....	2,006,307	3,352,567	.....	5,358,874
Flathead.....	2,108,905	981,406	1,059,258	4,149,569
Gallatin	4,507,961	1,541,065	493,715	6,542,744
Granite.....	1,205,354	618,130	304,746	2,128,230
Jefferson	1,883,773	950,487	837,076	3,671,336
Lewis and Clarke.....	10,751,286	3,797,149	703,393	15,251,828
Madison.....	1,827,435	1,996,807	245,164	4,069,406
Meagher.....	1,376,740	1,882,810	56,064	3,315,611
Missoula	3,828,223	1,998,656	1,720,398	7,547,277
Park.....	2,113,345	1,327,998	454,036	3,895,379
Ravalli	1,651,030	1,108,300	165,165	2,927,495
Silver Bow.....	16,005,890	19,582,140	676,607	36,264,657
Sweet Grass.....	944,745	1,380,964	302,458	2,628,167
Teton.....	761,943	1,467,035	661,060	2,890,038
Valley.....	206,487	926,214	1,081,200	2,213,901
Yellowstone.....	2,342,544	2,053,625	782,519	5,178,688
Total	\$ 75,173,763	\$ 63,227,735	\$ 15,000,096	\$ 153,401,594

Total Assessment for 1899, \$142,117,655; Increase over 1899, \$11,283,939.

Table

Showing the Number of Miles and the Total Assessed Value of Roadway,
Acres and Value of Lands, and

Name of Railroad and County	Mileage	Total Value Roadway, Road ed., Rails and Rolling Stock
Beaverhead County—		
Oregon Short Line Railroad Co.	78.48	\$ 510,120 00
Broadwater County—		
Northern Pacific Railway Co.	42,257	245,090 60
Montana Railroad Co.	1.61	1,920 00
Carbon County—		
Rocky Fork Branch Northern Pacific Railway Co.	42,997	214,985 00
Clark's Fork Branch Northern Pacific Railway Co.	19,439	77,756 00
Cascade County—		
Northern Pacific Railway Co.		
Great Northern Railway Co.	33.9	179,670 00
Montana Central Railway Co.	44.44	333,300 00
Sand Coulee Branch Montana Central Railway Co.	19.73	128,245 00
Neihart Branch Montana Central Railway Co.	56.24	239,020 00
Barker Branch Montana Central Railway Co.	10.79	10,790 00
Great Falls and Canada Railway Co.	19.9	28,059 00
Chouteau County—		
Great Northern Railway Co.	180.73	957,869 00
Pacific Extension Great Northern Railway Co.	91.5	484,950 00
Custer County—		
Northern Pacific Railway Co.	144.281	836,829 80
Big Horn Southern Railway Co.	54.65	215,600 00
Dawson County—		
Northern Pacific Railway Co.	62.669	363,480 20
Deer Lodge County—		
Northern Pacific Railway Co.	45.23	262,334 00
Montana Union Railway Co.	35.9	208,220 00
Anaconda Branch Montana Union Railway Co.	8.4	33,600 00
Butte, Anaconda and Pacific Railway Co.	9.9	79,200 00
Butte, Anaconda and Pacific Railway Co. (spurs)	7.2	43,200 00
Fergus County—		
Northern Pacific Railway Co.		
Flathead County—		
Pacific Extension Great Northern Railway Co.	199.86	1,059,258 00
Northern Pacific Railway Co.		
Gallatin County—		
Northern Pacific Railway Co.	57.28	332,224 00
Butte Line Northern Pacific Railway Co.	19,915	115,507 00
Red Butte Branch Northern Pacific Railway Co.	3.257	9,771 00
Montana Railroad Co.	22.34	26,808 00
Yellowstone Park Railway Co.	6.27	9,405 00
Granite County—		
Northern Pacific Railway Co.	27,621	160,201 80
Philipsburg Branch Northern Pacific Railway Co.	32,121	144,544 50
Jefferson County—		
Northern Pacific Railway Co.	1,606	9,314 80
Butte Line Northern Pacific Railway Co.	41,05	238,090 00
Boulder Branch Northern Pacific Railway Co.	33,522	100,566 00
Wickes Branch Northern Pacific Railway Co.	5,118	7,677 00
Elkhorn Branch Northern Pacific Railway Co.	20,125	20,125 00
Gylford & Ruby Valley Branch Northern Pacific Railway Co.	9,351	37,404 00
Montana Central Railway Co.	56.52	423,900 00
Lewis and Clark County		
Northern Pacific Railway Co.	29,768	172,654 00
Boulder Branch Northern Pacific Railway Co.	1,685	5,055 00
Red Mountain Branch Northern Pacific Railway Co.	15,436	23,154 00
Marysville Branch Northern Pacific Railway Co.	12,532	62,660 00
Montana Central Railway Co.	58.34	437,550 00
Fair Ground Branch Montana Central Railway Co. ....	.55	850 00
Red Mountain Branch Montana Central Railway Co.	1.47	1,470 00

No. 5.

Roadbed and Rolling Stock of each Railroad within the State, Number of the Taxes thereon for the year 1900.

Taxes on Same	Value Depos Round Houses, etc.	Taxes on Same	Lands, etc., Acres	Value of Same	Taxes on Same	Total Tax
\$ 7,906 86	\$ 26,005	\$ 462 02	.....	\$ .....	\$ .....	\$ 368 88
5,665 61	13,400	308 30	94,212	80,366 00	1,826 08	7,799 99
43 20	875	19 69	.....	.....	.....	62 89
4,006 13	4,300	92 77	.....	.....	.....	1,098 90
1,465 31	2,300	45 56	.....	.....	.....	1,510 87
.....	.....	.....	83,521	62,600 00	938 29	938 29
3,664 14	\$250	210 36	186	29,670 00	756 51	4,631 07
5,137 87	54,750	1,330 75	657	12,846 00	192 68	6,561 30
2,023 60	.....	.....	.....	.....	.....	2,023 60
3,985 74	.....	.....	.....	.....	.....	3,985 74
161 84	.....	.....	.....	.....	.....	161 84
475 43	9,300	281 65	15	3,070 00	78 27	785 35
19,786 71	42,445	981 19	.....	.....	.....	20,767 90
10,141 54	8,940	186 60	.....	.....	.....	10,328 14
15,576 52	26,495	528 97	856,018	316,993 00	5,912 95	22,018 44
4,262 70	14,517	283 08	.....	.....	.....	1,515 78
10,177 44	25,075	1,171 33	413,831	166,704 00	4,634 92	15,988 69
5,509 02	12,010	253 62	156,470	118,209 00	2,093 96	8,256 60
4,540 82	3,425	75 86	17	425 00	9 77	1,626 45
929 72	7,000	213 50	.....	.....	.....	1,143 32
1,800 40	22,632	568 42	.....	.....	.....	2,368 82
1,063 20	.....	.....	.....	.....	.....	1,003 20
.....	.....	192,320	120,514 00	2,145 15	2,145 15	.....
23,936 57	50,245	1,301 50	199,144	309,809 00	6,381 12	25,238 07
.....	.....	.....	.....	.....	.....	6,380 12
8,112 78	21,375	430 74	73,832	46,330 00	811 38	9,354 87
455 73	.....	.....	.....	.....	.....	455 73
169 88	.....	.....	.....	.....	.....	169 88
7,421 14	9,500	336 38	46,520	32,564 00	828 01	8,585 53
157 65	625	11 25	119,432	95,545 00	1,795 30	1,964 20
4,649 05	6,530	134 95	.....	.....	.....	4,784 00
2,020 60	9,750	190 10	.....	.....	.....	2,210 70
138 20	750	13 50	.....	.....	.....	151 70
382 25	.....	.....	.....	.....	.....	382 25
681 45	.....	.....	.....	.....	.....	681 45
8,249 35	34,820	696 70	.....	.....	.....	8,946 05
3,864 08	28,980	505 55	60,871	85,093 00	1,330 96	4,504 59
98 55	.....	.....	.....	.....	.....	98 55
369 46	.....	.....	.....	.....	.....	369 46
971 23	.....	.....	.....	.....	.....	951 23
7,163 49	14,275	171 35	106	52,405 00	847 59	8,182 43
14 00	.....	.....	.....	.....	.....	14 00
25 22	.....	.....	.....	.....	.....	25 22

Table No. 5--

Name of Railroad and County	Mileage	Total Value Roadway, Road Bed, Rail, and Rolling Stock
Madison County—		
Red Cluff Branch Northern Pacific Railway Co.	17,638	\$ 52,914 00
Pouy Branch Northern Pacific Railway Co.	7,092	21,276 00
Gaylord & Ruby Valley Branch Northern Pacific Railway Co.	16,971	67,884 00
Oregon Short Line Railway Co.	15.86	103,090 00
Mengher County—		
Northern Pacific Railway Co.	46.72	56,064 00
Montana Railroad Co.		
Missoula County—		
Northern Pacific Railway Co.	186,848	1,083,718 40
Bitter Root Branch Northern Pacific Railway Co.	17,819	89,095 00
Coeur d'Alene Branch Northern Pacific Railway Co.	109,517	547,585 00
Park County		
Northern Pacific Railway Co.	32,078	186,052 40
Park Branch Northern Pacific Railway Co.	51,454	257,270 00
Cokedale Branch Northern Pacific Railway Co.	3,619	3,619 00
Yellowstone Park Railway Co.	4.73	7,095 00
Ravalli County—		
Bitter Root Branch Northern Pacific Railway Co.	33,033	165,165 00
Silver Bow County—		
Butte Line Northern Pacific Railway Co.	9,912	57,489 60
Montana Central Railway Co.	13.25	99,375 00
Oregon Short Line Railroad Co.	32.07	208,455 00
Montana Union Railway Co.	15.3	88,740 00
Butte Hill Branch Montana Union Railway Co.	12.	36,000 00
Butte, Anaconda and Pacific Railway Co.	16.	128,000 00
Butte, Anaconda and Pacific Railway Co. (spurs)	9,758	58,548 00
Sweet Grass County—		
Northern Pacific Railway Co.	52,148	302,458 40
Teton County—		
Great Falls and Canada Railroad Co.	114.	160,710 00
Pacific Extension St. Paul, Minneapolis & M. Railway Co.	94.4	500,320 00
Valley County—		
Great Northern Railway Co.	204.	1,081,200 00
Yellowstone County—		
Northern Pacific Railway Co.	101,255	587,279 00
Rocky Fork Branch Northern Pacific Railway Co.	1,376	6,880 00
Big Horn Southern Railroad Co.	47.09	188,360 00
Total.	2932.208	\$ 15,000,100 00

Continued.

Taxes on Same	Value Deposits Round Houses, etc.	Taxes on Same	Lands, etc., Acres	Value of Same	Taxes on Same	Total Tax
\$ 1,596 35	\$ 7,060	\$ 142 08	76,066	\$ 33,358 00	\$ 926 91	\$ 2,665 34
1,512 35	.....	.....	.....	.....	.....	1,512 35
1,204 22	3,980	91 85	204,842	163,875 00	3,765 91	3,765 91
21,716 73	53,343	1,507 75	171,337	347,239 00	6,973 80	30,198 28
1,839 64	900	17 77	.....	.....	.....	1,837 11
10,814 81	3,100	61 22	.....	.....	.....	10,876 03
6,983 81	69,670	2,202 04	162,769	110,927 00	2,683 71	11,869 56
5,829 08	1,725	37 95	.....	.....	.....	5,897 03
90 37	.....	.....	.....	.....	.....	90 37
156 09	.....	.....	.....	.....	.....	156 09
1,050 86	6,840	177 62	11,440	45,760 00	1,097 04	5,325 52
885 20	25,550	462 52	39	41,325 00	1,074 11	2,422 16
1,463 25	9,880	245 24	36	62,790 00	1,618 11	3,326 63
2,605 44	7,610	95 12	.....	.....	.....	2,700 56
1,160 22	.....	.....	.....	.....	.....	1,160 22
623 76	.....	.....	.....	.....	.....	623 76
1,754 38	8,890	163 96	.....	2,200 00	53 60	1,941 94
819 53	.....	.....	.....	.....	.....	819 63
7,781 18	1,050	175 88	193,602	97,447 00	1,705 32	9,662 38
3,261 33	15,700	317 98	31	62 00	1 30	3,580 61
10,006 40	18,870	377 40	.....	.....	.....	10,383 80
23,245 80	35,765	768 94	.....	.....	.....	24,014 74
11,401 40	22,880	542 38	504,369	219,958 00	4,201 08	16,144 86
127 28	1,800	33 30	.....	.....	.....	160 58
3,673 02	17,439	422 64	.....	.....	.....	4,095 66
\$ 290,830 68	\$ 770,621	\$ 18,121 90	9,321,696	\$1,010,775 00	\$ 55,083 25	\$ 364,035 83

Table No. 6.

Showing the Amount of Taxes Due by Each Railroad Within the State
Upon Their Lines and Branches.

Name of Road	Mileage	Tax on Railway	Tax on Deposits, R'nd Houses, etc	Tax on Lands, etc.	Total Taxes
Northern Pacific Railway Co. and Its Branches.....	1,371.220	\$ 149,707 98	\$ 9,459 36	\$ 51,535 10	\$ 210,702 14
Great Northern Railway Co., Pacific Extension, Montana Central Railway Co. and Its Branches.....	1,066.02	108,999 12	5,792 63	3,414 98	118,206 73
Oregon Short Line Railroad Co.....	126.41	12,024 65	557 14	.....	12,581 79
Montana Railroad Co.....	70.66	1,793 15	111 54	.....	1,904 69
Great Falls and Canada Railway Co....	133.9	3,736.76	549 63	79 57	4,365 96
Big Horn Southern Railway Co.....	101.74	7,935 72	705 72	.....	8,641 44
Butte, Anaconda and Pacific Railway and Spurs.....	51.258	6,307 33	945 88	53 60	7,306 81
Yellowstone Park Railway Co.....	11.	325 97	.....	.....	325 97
Totals.....	2,932.208	\$ 290,830 68	\$ 18,121 90	\$ 55,083 25	\$ 364,035 83

Table

Showing Rate of Taxation Levied

Counties	State	Stock Detective and Inspector	Stock Indemnity	State Bounty	Sheep Inspection and Indemnity	General Fund
Beaverhead.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-16	5	1 $\frac{1}{2}$	3 $\frac{1}{2}$
Broadwater.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	4
Carbon.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	3
Cascade.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	5 $\frac{1}{2}$
Choteau.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{8}$	5	1 $\frac{1}{2}$	5
Custer.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	5 $\frac{1}{2}$
Dawson.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	6 $\frac{3}{8}$
Deer Lodge.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	7 $\frac{1}{2}$
Fergus.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	5	1 $\frac{1}{2}$	4
Flathead.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	8-10
Gallatin.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{4}$	5	1 $\frac{1}{2}$	3 $\frac{1}{2}$
Granite.....	2 $\frac{1}{4}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	11
Jefferson.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	4
Lewis and Clarke.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	4
Madison.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	2
Meagher.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	5
Missoula.....	2 $\frac{1}{2}$	1 $\frac{1}{4}$	1 $\frac{1}{4}$	5	1 $\frac{1}{2}$	3 $\frac{3}{4}$
Park.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	2 $\frac{1}{4}$
Ravalli.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	7
Silver Bow.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	5	1 $\frac{1}{2}$	2 $\frac{3}{4}$
Sweet Grass.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	2 $\frac{1}{2}$
Teton.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	9
Valley.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1-10	5	1 $\frac{1}{2}$	6
Yellowstone.....	2 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{8}$	5	1 $\frac{1}{2}$	3

No. 7.

on Different Funds for 1900.

Contingent Fund	School Fund	Bond and Interest Fund	Road Fund	Poor Fund	Bridge	Sinking	County Free High School	Total Number Mills Levied
.....	4	.....	2	1 $\frac{1}{2}$	1	1 $\frac{1}{2}$	1 $\frac{1}{2}$	22 9 16
8	4 $\frac{1}{2}$	.....	2	1 $\frac{1}{2}$	1	.....	.....	29 6-10
3	5	1 $\frac{1}{2}$	2	.....	1	.....	.....	25 1-10
.....	5	.....	2	.....	.....	.....	.....	22 6 10
2 $\frac{1}{4}$	3 $\frac{1}{4}$	2 $\frac{3}{4}$	1 $\frac{3}{4}$	1 $\frac{1}{4}$	1 $\frac{1}{4}$	.....	.....	27 5-8
.....	4	2 $\frac{1}{2}$	2	1 $\frac{1}{4}$	1 $\frac{1}{4}$	1 $\frac{1}{2}$	.....	24 6-10
2 $\frac{1}{8}$	4 $\frac{1}{2}$	4 $\frac{1}{2}$	2	2	1	3	.....	35 1-10
.....	5	2	2	1 $\frac{1}{2}$	1 $\frac{1}{2}$	.....	.....	28 1-10
3	3 $\frac{1}{2}$	.....	2	1 $\frac{1}{2}$	.....	1 $\frac{1}{2}$	4-5	24 9-10
.....	4	1 $\frac{1}{2}$	2	.....	1	.....	1 1-10	27 6-10
1	5	.....	2	.....	1	1	1	24 $\frac{1}{4}$
.....	5	2	2	2	1	1 $\frac{1}{2}$	.....	34 1-10
4 $\frac{1}{2}$	4	.....	2	.....	1	.....	.....	25 1-10
.....	5	.....	2	1 $\frac{1}{2}$	1 $\frac{1}{2}$	.....	.....	22 6-10
2	1	.....	2	.....	1	1	.....	21 6-10
.....	3	.....	1	.....	1	10	.....	29 6-10
1 $\frac{1}{2}$	5	.....	2	1 $\frac{1}{2}$	.....	1 $\frac{1}{2}$	.....	27
3 $\frac{1}{2}$	4 $\frac{1}{2}$	3 $\frac{1}{4}$	2	1	1	1 $\frac{1}{2}$	1 $\frac{1}{2}$	29 1-10
3	5	2	3	.....	.....	.....	.....	29 6-10
.....	6	1 $\frac{1}{2}$	1	1 $\frac{1}{4}$	.....	1 $\frac{1}{2}$	.....	21 $\frac{1}{2}$
3 $\frac{1}{2}$	4	2 $\frac{1}{2}$	2 $\frac{1}{2}$	.....	.....	.....	.....	24 6-10
.....	3	.....	2	1 $\frac{1}{4}$	2	1 $\frac{1}{4}$	.....	27 1-10
1	3	.....	1 $\frac{1}{2}$	1	1	2 $\frac{1}{2}$	.....	28 6-10
2	4 $\frac{1}{2}$	1	2	1 $\frac{1}{2}$	2	1	.....	25 5-8

Table No. 8.

Showing Appropriation Made for Expense Account of State Board of Equalization and Purposes for Which Same Were Expended.

	Items of Expense	Amount	Date Paid
Western Union Telegraph Co.	Telegrams	\$ 60	Jan. 18, 1900..
Western Union Telegraph Co.	"	60	Ap. 23, 1900..
Western Union Telegraph Co.	"	77	Aug. 21, 1900..
Postal Telegraph Cable Co	"	39	" 23, 1900..
Western Union Telegraph Co.	"	65	Sept. 22, 1900..
Rocky Mountain Bell Telephone Co.	Toll	2 90	" 22, 1900..
D. H. Hamilton	Stamps	51 00	Nov. 30, 1900..
		\$ 56 91	
Appropriation 1900		\$150 00	
Appropriation Balance 1899		150 43	
Total Expenses 1900		56 91	
Balance on Hand		\$543 52	



DATE DUE

